



## CITY COUNCIL

Resolution No. \_\_\_\_\_ of 2019

### **RESOLUTION TO REQUEST DUTCHESS COUNTY AND THE BEACON CITY SCHOOL DISTRICT TO EXEMPT HISTORIC PROPERTIES FROM TAXATION AND SPECIAL AD VALOREM LEVIES**

**WHEREAS**, historic properties add special historical significance which, by reason of their antiquity or uniqueness of architectural construction or design, are of particular significance to the heritage of the City, county, state and nation; and

**WHEREAS**, under Section 444-a of the New York State Real Property Tax Law ("RPTL"), real property altered or rehabilitated shall be exempt from taxation and special ad valorem levies after the governing body of a City or County holds a public hearing and adopts a local law to grant the exemption authorized pursuant to RPTL Section 444-a; and

**WHEREAS**, under RPTL Section 444-a school districts may also grant the exemption after a public hearing and adoption of a resolution; and

**WHEREAS**, on March 2, 1998, the City of Beacon adopted Section 199-10 of the Code of the City of Beacon to grant an exemption from the City's real property and special ad valorem levies to the extent of any increase in value is attributable to alteration or rehabilitation of a historic property pursuant to the schedule set forth in RPTL Section 444-a; and

**WHEREAS**, no such exemption shall be granted for such alterations or rehabilitation unless (i) such property has been designated as a landmark, or is a property that contributes to the character of a historic district created by a local law; (ii) alterations or rehabilitation must be made for means of historic preservation; (iii) such alterations or rehabilitation of historic property meet guidelines and review standards in the local preservation law; (iv) such alterations or rehabilitation of historic property are approved by the local preservation commission prior to commencement of work; and (v) alterations or rehabilitation are commenced subsequent to the effect date of the local law or resolution; and

**WHEREAS**, the real property tax exemption for historic properties helps (i) increase incentives for property owners in historic districts to invest in the upkeep and rehabilitation of properties; (ii) provide an incentive for the restoration and rehabilitation of commercial structures which qualify as landmarks in order to provide financial advantages, not available elsewhere in the county at this time, which may help to attract and retain businesses in the area; (iii) assist homeowners who are interested in restoring their own properties, but who may not be able to afford to do so when faced with potential increases in taxation as the result of alterations which would qualify for this exemption; to provide financial incentives for investment in low-income residential neighborhoods which may contain landmarked buildings or districts designated within the area; and

(iv) provide a concrete benefit to offset the possible financial disadvantage of owning historically or architecturally significant properties.

**NOW, THEREFORE, BE IT RESOLVED**, that the City Council of the City of Beacon urges Dutchess County to adopt a local law and the Beacon City School District to adopt a resolution to exempt historic real property altered or rehabilitated from taxation and special ad valorem levies pursuant to Section 444-a of New York State Real Property Tax Law; and

**BE IT FURTHER RESOLVED**, that the City Clerk of the City of Beacon is directed to send this resolution along with a copy of RPTL Section 444-a and City Code Section 199-10 to the Dutchess County Executive, Marcus Molinaro, and to A. Gregg Pulver, Chairman of the Dutchess County Legislature and to the Board of Education and Superintendent for the Beacon City School District.

<b>Resolution No. ____ of 2019</b>			<b>Date: <u>September 3, 2019</u></b>				
<input type="checkbox"/> <b>Amendments</b>			<input type="checkbox"/> <b>On roll call</b>			<input type="checkbox"/> <b>2/3 Required.</b>	
<input type="checkbox"/> <b>Not on roll call.</b>						<input type="checkbox"/> <b>3/4 Required</b>	
Motion	Second	Council Member	Yes	No	Abstain	Reason	Absent
		<b>Terry Nelson</b>					
		<b>Jodi McCredo</b>					
		<b>George Mansfield</b>					
		<b>Lee Kyriacou</b>					
		<b>John Rembert</b>					
		<b>Amber Grant</b>					
		<b>Mayor Randy J. Casale</b>					
		<b>Motion Carried</b>					